

CHAPTER 343

DRAINAGE DISTRICTS AND LEVEE DISTRICTS

H. F. 86

AN ACT to give drainage districts and levee districts, and their trustees, status before the state tax commission and county boards of review similar to the status of other taxing bodies and their officers.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 SECTION 1. Section four hundred twenty-one point seventeen
- 2 (421.17), subsection ten (10), Code 1966, is hereby amended as fol-
- 3 lows:
- 4 1. By inserting in line twenty (20) after the word "law." the fol-
- 5 lowing:
- 6 "For the purpose of this paragraph the words 'taxing district' in-
- 7 clude drainage districts and levee districts."
- 8 2. By inserting in line forty-nine (49) after the word "year." the
- 9 following:
- 10 "For the purpose of this paragraph the words 'taxing district' in-
- 11 clude drainage districts and levee districts."
- 1 SEC. 2. Section four hundred forty-one point forty-two (441.42),
- 2 Code 1966, is hereby amended as follows:
- 3 1. By inserting in line two (2) after the word "township" the
- 4 words ", drainage district, levee district,".
- 5 2. By inserting in line six (6) after the word "township," the words
- 6 "drainage district, levee district,".
- 7 3. By inserting in line fifteen (15) after the word "township," the
- 8 words "drainage district, levee district,".

Approved May 5, 1967.

CHAPTER 344

ALASKA AND HAWAII

H. F. 58

AN ACT relating to definitions in the personal net income tax law.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 SECTION 1. Section four hundred twenty-two point four (422.4),
- 2 Code 1966, is amended by striking from lines five (5) and six (6) of
- 3 subsection nine (9) the words "the territories of Alaska and Hawaii,".

Approved June 8, 1967.